



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: D-S-J Properties, LLC
DOCKET NO.: 21-50558.001-R-1
PARCEL NO.: 14-32-403-062-0000

The parties of record before the Property Tax Appeal Board are D-S-J Properties, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$39,063
IMPR.: \$59,850
TOTAL: \$98,913

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 3-story multi-family building of masonry exterior construction with 3,150 square feet of building area. The building is approximately 101 years old. Features of the building include a full unfinished basement and 5 full bathrooms. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparables, six of which have the same assessment neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction ranging in size from 3,210 to 3,612 square feet of building area. The buildings are from 83 to 136 years old. Eight

comparables each have a partial or a full basement, and one comparable has a concrete slab foundation. Each comparable has 3 or 4 full bathrooms, five comparables each have central air conditioning, three comparables each have from 1 to 3 fireplaces, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$58,000 to \$67,563 or from \$16.64 to \$18.88 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$56,291 or \$17.87 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,628. The subject property has an improvement assessment of \$69,565 or \$22.08 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables consist of class 2-11, 2-story or 3-story buildings of masonry exterior construction ranging in size from 2,780 to 3,510 square feet of building area. The buildings are 124 to 133 years old. Three comparables each have a full basement, one of which has an apartment. One comparable has a crawl space foundation. The comparables have from 2 to 4 full bathrooms, two of which have either 1 or 2 half bathrooms. Three comparables each have central air conditioning, two comparables have either 1 or 2 fireplaces. Each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$77,500 to \$98,070 or from \$26.76 to \$31.83 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration, all of which have varying degrees of similarity to the subject in age and building size. Nevertheless, the Board has given more weight to the appellant's comparables #4, #5, #7 and #8 that are overall more similar to the subject location, building size, foundation type, and, like the subject, also lack central air conditioning, a fireplace, and a garage. These four comparables have improvement assessments ranging from \$58,000 to \$66,113 or from \$17.30 to \$18.74 per square foot of building area. The subject's improvement assessment of \$69,565 or \$22.08 per square foot of living area falls above the range established by the best comparables in the record. The Board has given less weight to the appellant's comparables #1, #2, #3 #6 and #9 as well as the board of review comparables due to differences in neighborhood codes, designs, foundation types, and/or other features when compared to the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject,

the Board finds the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

April 15, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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